



PROPOSED RULE MAKING

CR-102 (June 2004)

(Implements RCW 34.05.320)

Do **NOT** use for expedited rule making

Agency: Department of Revenue

- ☒ Preproposal Statement of Inquiry was filed as WSR 09-10-092; or
☐ Expedited Rule Making--Proposed notice was filed as WSR ; or
☐ Proposal is exempt under RCW 34.05.310(4).

- ☒ Original Notice
☐ Supplemental Notice to WSR
☐ Continuance of WSR

Title of rule and other identifying information: WAC 458-20-12401 *Special stadium sales and use tax*. This rule (Rule 12401) explains the special stadium sales and use taxes imposed in 1995 (RCW 82.14.360), which is currently assessed only in King County.

Hearing location(s):

Capitol Plaza Building
 4th Floor – L&P Large Conference Room
 1025 Union Avenue SE
 Olympia, Washington 98504

Copies of draft rules are available for viewing and printing on our website at:

<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/default.aspx>

Date: August 6, 2009 **Time:** 10:30 AM

Date of intended adoption: August 13, 2009
 (Note: This is **NOT** the **effective** date)

Submit written comments to:

Name: Gayle Carlson

Address: Post Office Box 47453

Olympia, Washington 98504-7453

E-mail: GayleC@dor.wa.gov

Fax: (360) 586-0127

By: August 6, 2009

Assistance for persons with disabilities: Contact Martha Thomas at (360) 725-7497 no later than 10 days before the hearing date. Deaf and hard of hearing individuals may call 1-800-451-7985 (TTY users).

Purpose of the proposal and its anticipated effects, including any changes in existing rules:

The Department is proposing an amendment to update Rule 12401, which:

- Removes language from the opening paragraph identifying the 1995 legislation imposing the tax. This information is being removed because it is no longer needed;
- Adds “movie theaters” to the list of facilities that often sell food and beverages for immediate consumption. The term is added to the examples of facilities provided in subsection (2)(a)’s definition of “restaurant.” This addition does not reflect a change in the Department’s interpretation of the law. It incorporates information now provided in Det. 98-098E, 17 WTD 55 (1998); and
- Updates language in subsection (4)(a), which is an example pertaining to bakery sales, to incorporate terminology consistent with Washington law that adopted provisions of the Streamlined Sales & Use Tax Agreement. This update does not change the tax consequences of the example.

Reasons supporting proposal:

Statutory authority for adoption:

RCW 82.32.300 and 82.01.060(2)

Statute being implemented:

RCW 82.14.360(1)

Is rule necessary because of a:

Federal Law?

☐ Yes ☒ No

Federal Court Decision?

☐ Yes ☒ No

State Court Decision?

☐ Yes ☒ No

If yes, CITATION:

Date June 22, 2009

Name Alan R. Lynn

Signature

Alan R. Lynn

Title

Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
 STATE OF WASHINGTON
 FILED

DATE: June 22, 2009

TIME: 11:42 AM

WSR 09-14-012

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:

None.

Name of proponent: (person or organization)

Department of Revenue

☐ Private

☐ Public

☒ Governmental

Name of agency personnel responsible for:

Name	Office Location	Phone
Drafting..... Gayle Carlson	1025 Union Ave. SE. Ste #544, Olympia ,WA	(360) 570-6126
Implementation.... Alan R. Lynn	1025 Union Ave. SE. Ste #544, Olympia ,WA	(360) 570-6125
Enforcement..... Gilbert Brewer	1025 Union Ave. SE. Ste #544, Olympia ,WA	(360) 570-6147

Has a small business economic impact statement been prepared under chapter 19.85 RCW?

☐ Yes. Attach copy of small business economic impact statement.

A copy of the statement may be obtained by contacting:

Name:

Address:

Phone:

Fax:

E-mail:

☒ No. Explain why no statement was prepared.

The rule does not impose any new performance requirements or administrative burden on any small business not required by statute.

Is a cost-benefit analysis required under RCW 34.05.328?

☐ Yes A preliminary cost-benefit analysis may be obtained by contacting:

Name:

Address:

Phone:

Fax:

E-mail:

☒ No: Please explain: The proposed rule is not a significant legislative rule as defined by RCW 34.05.328.